

**Include with your return.**For the calendar year 2024 or fiscal year beginning MM,DD,2024 and ending MM,DD,YYYY.

Your Name as shown on Form 140, 140NR, 140PY, or 140X	Your Social Security Number
Spouse's Name as shown on Form 140, 140NR, 140PY, or 140X (if a joint return)	Spouse's Social Security Number

- 1 Did you receive a receipt from the Arizona Department of Veterans' Services that indicates that your contribution qualifies for this credit?..... 1 **YES** ☐ **NO** ☐
- If you answered "No," STOP! You do not qualify for this credit.

**NOTE:** If your receipt does not show which account (pre-9/11 or post-9/11) your donation was deposited into, enter the amount of the donation on line 3 (post-9/11 donation).

2 Qualified donations made to the pre-9/11 veterans subaccount during 2024 .....	2		00
3 Qualified donations made to the post-9/11 veterans subaccount during 2024 .....	3		00
4 Total qualified donations made during 2024. Add lines 2 and 3. Enter the total .....	4		00
5 Single taxpayers or heads of household, enter \$200 here. Married taxpayers filing a joint return, enter \$400 here. Married taxpayers filing a separate return, enter \$200. ....	5		00
6 Current year's credit before tax: Enter the smaller of line 4 or 5. Also, enter this amount on <i>Arizona Form 301, Part 1, line 14, columns (a) and (c)</i> .....	6		00

**Instructions****For information or help, call one of the numbers listed:**

Phoenix (602) 255-3381  
From area codes 520 and 928, toll-free (800) 352-4090

**Tax forms, instructions, and other tax information**

If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdvs.gov](http://www.azdvs.gov).

**Income Tax Procedures and Rulings**

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website and click on *Reports and Legal Research* then click on *Legal Research* and select a *document* and *category* type from the drop down menus.

**Publications**

To view or print the department's publications, go to our website and click on *Reports and Legal Research* then click on *Publications*.

For more information about the Military Family Relief Fund, visit the Arizona Department of Veterans' Services (ADVS) website at [www.azdvs.gov](http://www.azdvs.gov).

**General Instructions**

**NOTE:** You **must** also complete *Arizona Form 301*, *Nonrefundable Individual Tax Credits and Recapture*, and include *Forms 301 and 340* with your tax return to claim this credit.

Arizona law allowing for a tax credit for cash donations made to the Military Family Relief Fund was extended to taxable year 2026.

The ADVS established two subaccounts (pre-9/11 and post-9/11) for which a donor must designate which account the donor wishes the donation to be deposited into. If your donation qualifies for the credit, your credit will be the smaller of 1 through 4.

1. The amount you donated to the fund during the taxable year.
2. If you are a single taxpayer or a head of household, \$200.
3. If you are married filing a joint return, \$400. If you are filing separate returns, you each may claim only 1/2 of the credit that would have been allowed on a joint return (up to a maximum of \$200 each).
4. Your tax liability for the taxable year.

There is no carry forward for this credit. You must claim and use this credit on the tax return filed for the taxable year for which you made your donation.

This credit is available **only** to individuals. Corporations may not claim this credit. A partnership may not pass the credit through to its partners. An S Corporation may not pass the credit through to its shareholders.

You cannot claim both a tax credit and an itemized deduction for your donation.

Before you claim this credit, you must have received a receipt from the ADVS. Your receipt must show **all** of the following:

- your full name and address,
- the last four digits of your Social Security Number (SSN),
- the amount you donated,
- the amount designated to each fund (pre-9/11 and/or post-9/11), and
- your donation qualifies for the tax credit.

**Military Family Relief Fund**

The ADVS administers the Military Family Relief Fund. Donations deposited into the pre-9/11 veterans subaccount will be used to provide financial assistance. The service member of an applying family must have been deceased, wounded or injured or become seriously ill on or before September 11, 2001, been deployed from a military base in this state, claimed this state as the service member's home of record, or been a member of the Arizona National guard at the time of deployment. If discharged from

military service, the service member must have been discharged under honorable conditions. The assistance shall be based on financial need up to twenty thousand dollars per family.

Donations deposited into the post-9/11 veterans subaccount will be used to provide financial assistance. The service member of an applying family must have been deceased, wounded or injured or become seriously ill after September 11, 2001, been deployed from a military base in this state, claimed this state as the service member's home of record, or been a member of the Arizona National Guard at the time of deployment. If discharged from military service, the service member must have been discharged under honorable conditions. The assistance shall be based on financial need up to twenty thousand dollars per family.

Your donations may qualify for this income tax credit. Donations will qualify for the credit if the total amount donated during the calendar year has not exceeded one million dollars.

Donations made once the total donations for the calendar year reach one million dollars will not qualify for the credit. The determination of whether a donation will qualify for the credit is made on a first come, first served basis by the ADVS.

The ADVS will provide you with a receipt that will let you know if your donation qualifies for the credit. The ADVS will also send a copy of that receipt to the Arizona Department of Revenue.

### Line-by-Line Instructions

Enter your name and SSN as shown on Arizona Forms 140, 140PY, 140NR, or 140X.

All returns, statements, and other documents filed with the department require a taxpayer identification number (TIN). The TIN for an individual is the taxpayer's SSN or an Internal Revenue Service (IRS) individual taxpayer identification number (ITIN). Taxpayers that fail to include their identification number may be subject to a penalty.

#### Line 1

To claim this credit, you must have received a receipt from the ADVS that indicates that your donation qualifies for the credit. Answer the question on line 1.

- If your answer to this question is "No", STOP, you do not qualify for the credit.
- If your answer to this question is "Yes", complete lines 2 through 6.

#### Line 2

Enter the amount of qualified donations that you (and if married, your spouse) made to the pre-9/11 veterans subaccount during 2024.

#### Line 3

Enter the amount of qualified donations that you (and if married, your spouse) made to the post-9/11 veterans subaccount during 2024.

#### Line 4

Enter the total qualified donations you (and if married, your spouse) made during 2024. Add lines 2 and 3. Enter the total.

#### Line 5

Single taxpayers or head of household, enter \$200. Married taxpayers filing a joint return, enter \$400. Married taxpayers filing a separate return, enter \$200.

#### Line 6

Current year's credit before tax: Enter the smaller of line 4 or 5. If you and your spouse are filing separate returns, you each may claim only 1/2 of the credit that would have been allowed on a joint return (up to a maximum of \$200 each).

Also, enter this amount on Arizona Form 301, Part 1, line 14, columns (a) and (c).